

HOUSE OF ASSEMBLY
LAID ON THE TABLE

23 Oct 2018



**Government
of South Australia**

Board of the
Botanic Gardens and
State Herbarium



Board of the Botanic Gardens
and State Herbarium
2017-18 Annual Report

Botanic Gardens and State Herbarium

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To:

Hon David Speirs MP

Minister for Environment and Water

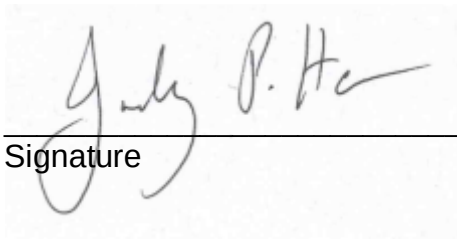
This annual report is to be presented to Parliament to meet the statutory reporting requirements of *the Botanic Gardens and State Herbarium Act 1978* and meet the requirements of Premier and Cabinet Circular *PC013 Annual Reporting*.

This report is verified to be accurate for the purposes of annual reporting to the Parliament of South Australia.

Submitted on behalf of the Board of the Botanic Gardens and State Herbarium by:

Judy Potter

Presiding Member


Signature

25 September 2018

Date

Contents

Contents.....	3
Section A: Reporting required under the <i>Public Sector Act 2009</i>, the <i>Public Sector Regulations 2010</i> and the <i>Public Finance and Audit Act 1987</i>.....	4
Agency purpose or role	4
Objectives	5
Key strategies and their relationship to SA Government objectives	6
Agency programs and initiatives and their effectiveness and efficiency	7
Legislation administered by the agency	14
Organisation of the agency.....	14
Other agencies related to this agency (within the Minister's area/s of responsibility)	15
Employment opportunity programs	15
Agency performance management and development systems	16
Work health, safety and return to work programs of the agency and their effectiveness ..	16
Work health and safety and return to work performance	17
Fraud detected in the agency	18
Strategies implemented to control and prevent fraud.....	18
Whistle-blowers' disclosure	18
Executive employment in the agency.....	18
Consultants	19
Contractors.....	19
Financial performance of the Board	20
Other financial information.....	21
Other information requested by the Minister(s) or other significant issues affecting the agency or reporting pertaining to independent functions.....	21
Section B: Reporting required under any other act or regulation	21
Section C: Reporting of public complaints as requested by the Ombudsman.	22
Summary of complaints by subject	22
Complaint outcomes.....	22
Appendix: Audited financial statements 2017-18.....	23

Section A: Reporting required under the *Public Sector Act 2009*, the *Public Sector Regulations 2010* and the *Public Finance and Audit Act 1987*

Agency purpose or role

Botanic gardens are institutions holding documented collections of living and preserved plants for the purposes of scientific research, conservation, display and education. The Board of the Botanic Gardens and State Herbarium (the Board) is established under Section 6 of the *Botanic Gardens and State Herbarium Act 1978* (the Act), and is subject to the general direction and control of the Minister for Environment and Water. The object of the Act is to provide for the establishment and management of public botanic gardens and herbaria and for other purposes. The Board is responsible for administering the Act and has responsibility for Adelaide Botanic Garden, Mount Lofty Botanic Garden, Wittunga Botanic Garden, and the State Herbarium. It is also responsible for Botanic Reserves, as described in Section 3 of the *Botanic Gardens and State Herbarium Regulations 2007*.

The Board's Strategic Plan (2017-2022) outlines its vision of a community inspired to actively contribute to the sustainability of our world. Its mission is to build an understanding and appreciation of the botanical world. Through its work as a scientific and cultural institution, the Botanic Gardens and State Herbarium of South Australia (BGSH) cultivates and curates plants and landscapes to connect people with plants for education and enjoyment. Its science is a foundation for the community's botanical knowledge and supports South Australia's resilience and sustainability by underpinning evidence-based decisions that inform effective legislation, policies, education and learning, biodiversity management and land use practices.

Objectives

As defined under the Botanic Gardens and State Herbarium Act 1978, the functions of the Board are:

- To establish and maintain botanic and other gardens for the use and enjoyment of members of the public on land vested in or placed under the control of the Board.
- To establish and manage in, or in connection with its gardens, exhibitions of interest in the fields of botany, horticulture, biology, conservation of the natural environment or history.
- To establish and maintain a herbarium and, subject to this Act, to retain original specimens included in the herbarium.
- To accumulate and care for specimens (whether living or preserved), objects and things of interest in the fields of botany, horticulture, biology, conservation of the natural environment or history.
- To accumulate and classify data in regard to any such matters.
- To manage all lands and premises vested in, or placed under the control of, the Board.
- To manage all funds vested in, or under the control of, the Board and to apply those funds in accordance with the terms and conditions of any instrument of trust or other instrument affecting the disposition of those funds.
- To carry out, or promote, research into matters of interest in the fields of botany, horticulture, biology, conservation of the natural environment or history.
- To disseminate information of interest in the fields of botany, horticulture, biology, conservation of the natural environment or history.
- To undertake the commercial exploitation of knowledge acquired by the Board in the course of conducting research.
- To sell or propagate and sell (whether alone or in partnership or joint venture with a nursery business) hybrids or cultivated varieties of plants not widely commercially available in the State that have occurred spontaneously in the Board's gardens or been developed in the course of its research activities.
- To provide consultant services. To perform any other functions of scientific, educational or historical significance that may be assigned to the Board by regulation.

Key strategies and their relationship to SA Government objectives

Key strategy	SA Government objective
Creating destination gardens The Board is facilitating public enjoyment, education, conservation and research. The Gardens are a place for all and provide a hub for learning, creating botanical knowledge through research, a place to see plants grow, and a haven for people and biodiversity. The Board is working to increase its role in tourism and provide unique experiences across its estates. Partnerships enable the Board to diversify its visitor experience offerings.	<i>Creating Destination Gardens</i> contributes to the following Government priorities: - Opening up, revitalising and nurturing built heritage - Creating ecotourism opportunities - Our vision for the oRAH - Skilling SA - Traineeships - Enabling local businesses - Healthy South Australians - Support our diverse and vibrant multicultural community - Showcasing South Australia to the world DEW – Connecting People to nature, parks and places; being world class and offering nature-based and cultural experiences.
Deepening our science The Board's objective is to focus on understanding and conserving our flora by filling gaps in knowledge and providing science-based solutions for sustainable use and management. Leading botanical research and sharing discoveries and knowledge with stakeholders, ranging from the wider scientific community to the youngest visitors to our Gardens, supports the conservation of biodiversity and an informed community of decision makers. Training the next generation of botanists, taxonomists and seed conservationists ensures succession planning in South Australia.	<i>Deepening our Science</i> contributes to the following Government priorities: - Research to enable evidence-based decisions that inform effective legislation, policies, education, management and land use practices - Natural resource management - Showcasing South Australia to the world - Skilling SA - Traineeships

Key strategy	SA Government objective
Lifelong learning and engagement The Board prioritises lifelong learning and facilitates connections between people and the botanical and natural world. The strategy is to expand public programmes and diversify visitor experiences to share our knowledge and botanical expertise, while enhancing people's understanding and appreciation of the critical role of plants in sustaining life.	<i>Lifelong Learning and Engagement</i> contributes to the following Government priorities: - Showcasing South Australia to the world - Healthy SA - Volunteers - Enabling local businesses DEW – Connecting People to nature, parks and places; being world class and offering nature-based and cultural experiences

Agency programs and initiatives and their effectiveness and efficiency

Program name	Indicators of performance/effectiveness/efficiency	Outcome for South Australia
Strategic Operations	Launched BGSB Strategic Plan (2017-2022) Reviewed and updated of the Adelaide Botanic Garden Master Plan Preparation of a BGSB Tourism Strategy	Informed decision making and operations, which benefit the community, tourism and the economy and provide a legacy for future generations.

Program name	Indicators of performance/effectiveness/efficiency	Outcome for South Australia
Creating Destination Gardens – National Partnerships	Convened <i>Systematics 2017</i>, the Australian and New Zealand annual conference in systematics, with The University of Adelaide. Over 200 scientists and postgraduate student delegates. Convened and hosted the 8th Congress of the <i>Botanic Gardens of Australian and New Zealand Inc.</i> with over 150 delegates representing 75 botanic gardens in Australia and New Zealand. Hosted 2018 National Meeting of the Australian Seed Bank Partnership. Supported national initiatives through representation on <i>Council of Heads of Australasian Herbaria</i>, <i>Council of Heads of Australian Botanic Gardens</i> and <i>Botanic Gardens of Australian and New Zealand Inc.</i>, <i>Marine Innovation SA</i>, the <i>SA Gene Technology Regulation IDC</i>, and the <i>Australian Biological Resources Study Flora Advisory Group</i>. Staff representation on the working group to develop the <i>Decadal plan for Taxonomy. Discovering Diversity: A decadal plan for taxonomy and biosystematics in Australia and New Zealand 2018–2028</i> produced by the Australian Academy of Science and the New Zealand Royal Society Te Apārangi. Participated in the <i>Bush Blitz</i> national biodiversity discovery program, surveying regions of the Great Victoria Desert in western South Australia. Represented BGSB at national and international botanical conferences; the Chief Botanist giving a keynote presentation at the <i>South Australian Weeds Management Society Conference</i> and a plenary presentation at the <i>World Seagrass Conference</i> in Singapore, and the Director giving a keynote at the Australian Association of Friends of Botanic Gardens.	Showcasing South Australia to the world Supporting tourism economy South Australia is at the forefront of cutting edge research that underpins evidence-based decisions informing effective legislation, policies, education, management and land use practices on a state level. Reduced gaps in botanical knowledge, which supports industry, government and the community. Science-based solutions are available for sustainable use of plants, while conserving biodiversity.

Program name	Indicators of performance/effectiveness/efficiency	Outcome for South Australia
Creating Destination Gardens - Living collections	The Living Collections provide insight into plants from over 100 different countries in the world. 447 new accessions were added to collections across the three botanic gardens. 23% of these accessions were of known wild origin. Living Collections Policy review commenced to support the preparation of collections management plans and an Interpretive Master Plan in 2018-19. Phase 2 of the Classground Revitalisation Project in Adelaide Botanic Garden completed.	The living collections continue to provide local schools and universities with a living class room where the order of the diverse and complex plant world can be studied.
Creating Destination Gardens - Plant propagation	BGSH Nursery propagated over 40,000 plants, which is a 33% increase in production from last year. These plants were added to: - The Fleurieu Peninsula and Kangaroo Island collection at Wittunga Botanic Garden. - The Rhododendron, Magnolia, Fern and North American collection at Mount Lofty Botanic Garden. - The Little Sprouts Kitchen Garden, Garden of Health, Economic Garden and the Goodman Plaza at Adelaide Botanic Garden.	Showcasing SA expertise Providing evidence based knowledge that supports the Natural Resource Management Groups and community and conservation organisations across South Australia Development of contemporary propagation techniques, which provides knowledge to enrich the learning experiences for those studying the ACoHE Cert III Horticulture and Propagation Masterclasses
Creating Destination Gardens – Cultural collections	Four exhibitions in the Santos Museum of Economic Botany attracted a record 72,000 visitors. Three of the exhibitions were in collaboration with the Art Gallery of South Australia via the Adelaide Biennial of Art, the Tarnanthi Festival of Aboriginal & Torres Strait Islander Art and the Guildhouse Collections Project.	Showcasing SA to the world Strong collaborations between science and the arts sector, which creates unique experiences for the SA community and visitors.

Program name	Indicators of performance/effectiveness/efficiency	Outcome for South Australia
Creating Destination Gardens – Heritage and Asset Management	Connecting Mount Lofty Botanic Garden to mains sewage and potable water. Tree Valuation Assessment for Adelaide Botanic Garden collections (western boundary). Restoration of cultural collections - four sculptures (Linnaeus bust, Diana Statue and Venus Statue, and one Urn) Commenced restoration of the heritage listed Palm House (1876) and Coalbrookdale Fountain (1908) in Adelaide Botanic Garden. Introduction of drone technology to support management of heritage assets (living and built).	Quality heritage maintained for current and future generations
Deepening our Science - South Australian Seed Conservation Centre	The Seed Conservation Centre achieved its target of 78% of South Australia's threatened flora protected through ex situ conservation. 158 conservation seed collections were made in 2017-18. 96 of these collections are of taxa listed under State Legislation as threatened. The collections included 43 new species to the seed bank. Seven schools participated in the specialist conservation SEED programme.	Natural Resource Management Groups and community and conservation organisations are supported through evidence based plant research and live plant material for restoration efforts. Publically accessible online information for over 3,000 species of South Australian flora. Teenage champions for sustainability and conservation.

Program name	Indicators of performance/effectiveness/efficiency	Outcome for South Australia
Deepening our Science - State Herbarium	The State Herbarium's specimen collection grew to 1.058 million specimens by June 2018 and is valued at over \$78 million. 5083 species and sub-species of vascular plants are now recognised in the State; made up of 3500 native indigenous plants and 1583 naturalised weeds. Commencement of short term (up to 10 year) strategies to address the shortfall in storage capacity for more than 1 million herbarium collections, through a vault reorganisation process. Fire/water resistant cabinets have been installed to protect priceless Type specimens (i.e. specimens on which the description and naming of a plant species is based). Provided scientific advice and a published report to the Government on plant and algal growth in the southern Coorong. Delivered 730,800 specimen records to the Atlas of Living Australia and the Australasian Virtual Herbarium data repositories leading to downloading of 55,708,200 records by users. Weeds milestone report 2017-18 completed and loaded onto Envirodata. 14 weeds were detected as naturalised or questionably established; and 69 updates were made to census records. The weeds botanist undertook 28 days of fieldwork and delivered 12 community engagement activities across the NRM regions.	Knowledge of the State's botanical diversity is underpinned by the Herbarium's specimen collection and its associated data. The growing collection and associated science ensures accessible verified information and enables the monitoring of changes in species' status and distribution over time. Early detection and control of new weeds, which has significant economic benefit for land managers. Land managers and the community have access to current data and quality training to support management practices.

Program name	Indicators of performance/effectiveness/efficiency	Outcome for South Australia
Lifelong Learning and Engagement - Australian Centre of Horticultural Excellence and University of Adelaide Partnership	45 students undertook a Certificate III in Horticulture with a unit completion rate of 80%. Ten of the 45 Certificate III in Horticulture students are Trainees and work fulltime across BGSJ estates. Delivery of 16 public masterclasses / workshops / lectures and curator tours. 244 students enrolled in non-accredited courses, with a 50% sell out rating and 92% satisfaction rating. Botanical training delivered to more than 120 university undergraduate science students.	Strengthening the Skills SA agenda and increasing the State's capability in the nursery and horticultural sector including amenity horticulture, production horticulture, landscape gardening, and land management. Succession planning for the next generation of horticulturalists, botanists, taxonomists and seed conservationists.
Lifelong Learning and Engagement - Early Learning and Schools Education	More than 21,000 students visited the BGSJ as a part of our education program: - A total of 16,835 participants were involved in the schools education program, which was made up of 8492 participants in BGSJ led activities and 8343 participants undertaking self-guided activities. - 4253 children plus accompanying adults participated in the Little Sprouts Kitchen Garden Program. 100% of respondents indicated a high level of satisfaction and that the experience met the needs of the curriculum area. Nine professional development sessions delivered to 294 teachers.	South Australian schools and teachers are supported with curriculum focussed hands on learning via the BGSJ Early Learning and Schools Education Program Enriched learning experiences, life skills and opportunities for young South Australians. Creating a young community of champions for the environment and its conservation and sustainable use. Teachers are supported to enhance curriculum based learning activities for children.
Lifelong Learning and Engagement - School Holiday programme	Overall, 705 children attended five school holiday programs with 351 adult guardians; the Jeannie Baker Circle exhibition attracted 163 of these children with a 98% satisfaction rating.	Enhanced nature focussed experiences for South Australians – providing opportunities to experience an internationally acclaimed exhibition.

Program name	Indicators of performance/effectiveness/efficiency	Outcome for South Australia
Lifelong Learning and Engagement - Volunteer programme	Existing and new volunteers contributed over 46,000 volunteer hours to support the institution's activities.	Enhanced expertise and capacity to deliver high quality services for South Australia. In-depth understanding of the work of the institution within the community and champions who share their knowledge and experiences. Enriched work environment for BGSH staff.
Lifelong Learning and Engagement - Media and communications	BGSH had 842 mentions across print, radio and television media. All social media platforms have increased in followers; Facebook (25% increase to 29,509), Twitter (40% to 7200) and Instagram (45% to over 12,000). Email subscriptions to the monthly newsletter have increased by 11% to 11,905 subscribers.	Showcasing South Australia to the world.
Creating Destination Gardens - Events	Botanic Park hosted five major events: WOMADelaide, Moonlight Cinema and the Stevie Nicks, Yusuf Cat Stevens and Lionel Richie concerts, attracting 147,000 patrons. BGSH worked with 62 local community and cultural organisations to host 36 public events across the three Gardens, attracting more than 12,000 guests. Mount Lofty Botanic Garden's 40th Anniversary event attracted 2300 people; Friends of Adelaide Botanic Gardens 40th Birthday programme included the Sold Out <i>Winter Lecture Series</i> (214 participants) and <i>Behind the Scenes</i> tours for Friends. Adelaide Botanic Garden hosted its first Adelaide Festival performance, FREEZE!, as well as a sound installation by internationally acclaimed, BAFTA award-winning sound artists, as part of the inaugural stand-alone Unsound Festival.	Diversify visitors to the Gardens, increasing its reach and relevance in the community. Increased business and support for local businesses, contractors and suppliers, not-for-profit organisations and independent artists, bringing economic and social benefit.

Program name	Indicators of performance/effectiveness/efficiency	Outcome for South Australia
Lifelong Learning and Engagement - Publications	More than 80 BGSB publications were produced by staff, Hon. Associates and Affiliates. Rebranded <i>Journal of the Adelaide Botanic Garden — Swainsona</i> was published online featuring seven papers. Articles from this publication were downloaded 1364 times. This journal is part of a 140 institution publication exchange, across 90 overseas institutions. 31 blog entries by Herbarium staff. An educator resource on Kitchen Gardens was produced to support early year's teachers.	Accessible quality botanical research and shared knowledge for a diverse community. Teachers are supported with resources to enhance curriculum based learning activities for children.

Legislation administered by the agency

Botanic Gardens and State Herbarium Act 1978

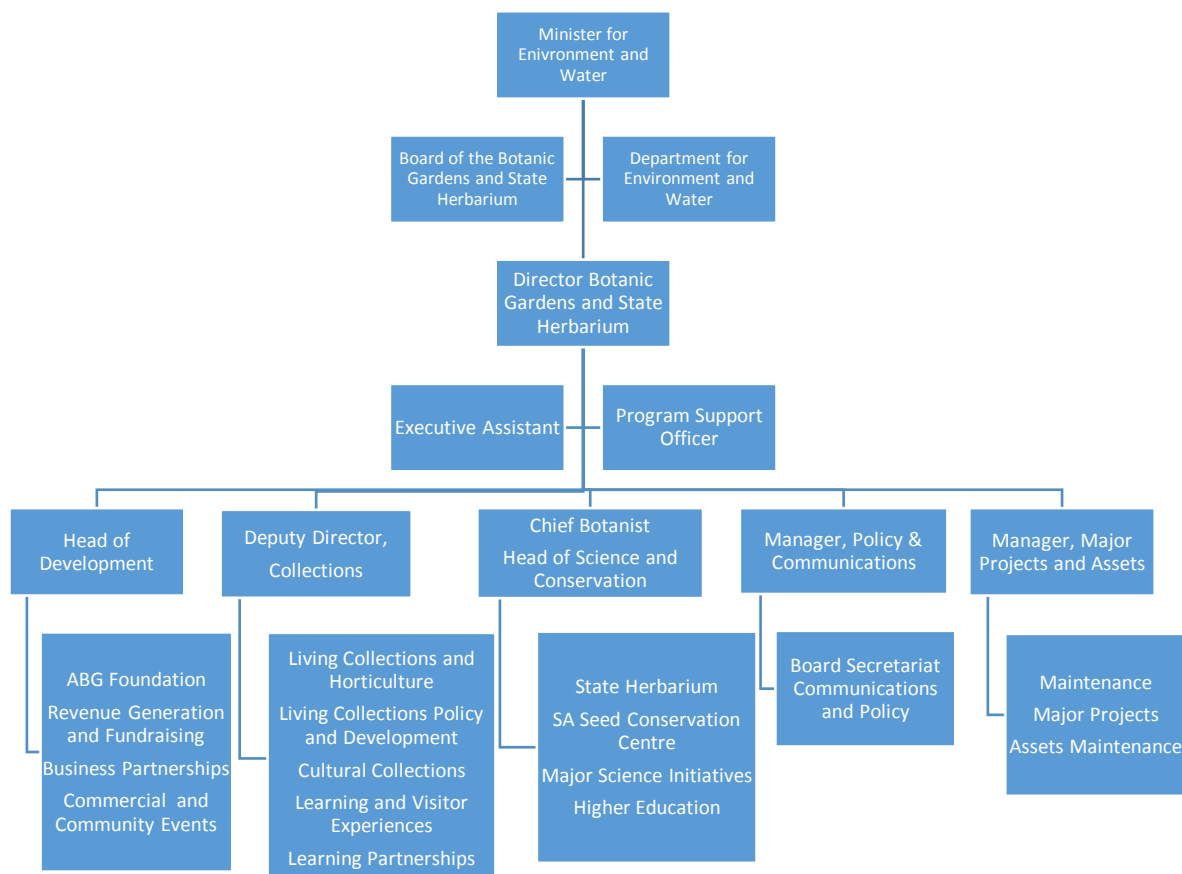
Botanic Gardens and State Herbarium Regulations 2007

Organisation of the agency

In accordance with section 7 of the Act, the Board consists of eight members appointed by the Minister.

The Board membership and remuneration is reported in the South Australian Government Board and Committee Information Annual Report.

The Board's Finance and Risk Management sub-committee provided advice to the Board on matters relating to financial management, risk and compliance.



Other agencies related to this agency (within the Minister's area/s of responsibility)

Department for Environment and Water

Employment opportunity programs

Program name	Result of the program
Australian Centre of Horticultural Excellence	Ten of the 45 Certificate III in Horticulture students are Trainees and work fulltime across BGS Herbarium estates

Agency performance management and development systems

Performance management and development system	Assessment of effectiveness and efficiency
The Board maintains a register of attendance at meetings.	Data is available at: [https://data.sa.gov.au/data/dataset/board-of-botanic-gardens-and-state-herbarium-annual-report-data]
State Government employees supporting the Board's operations undertake a performance review and development programme with their managers.	Two formal sessions are held on an annual basis and this is considered to be effective.

Work health, safety and return to work programs of the agency and their effectiveness

Program name and brief description	Effectiveness
The Board abides by the relevant health and safety policies and procedures to meet whole of Government and legislative requirements.	Reporting on work health, safety and return to work programmes is reported in the DEW Annual Report 2017-18.

Work health and safety and return to work performance

	2017-18	2016-17	% Change (+ / -)
Workplace injury claims			
Total new workplace injury claims	0	0	0
Fatalities	0	0	0
Seriously injured workers*	0	0	0
Significant injuries (where lost time exceeds a working week, expressed as frequency rate per 1000 FTE)	0	0	0
Work health and safety regulation			
Number of notifiable incidents (<i>WHS Act 2012, Part 3</i>)	0	0	0
Number of provisional improvement, improvement and prohibition notices (<i>WHS Act 2012 Sections 90, 191 and 195</i>)	0	0	0
Return to work costs**			
Total gross workers compensation expenditure (\$)	0	0	0
Income support payments – gross (\$)	0	0	0

*number of claimants assessed during the reporting period as having a whole person impairment of 30% or more under the *Return to Work Act 2014 (Part 2 Division 5)*

**before third party recovery

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/board-of-botanic-gardens-and-state-herbarium-annual-report-data>

Fraud detected in the agency

Category/nature of fraud	Number of instances
It is declared that there were no instances of fraud detected in the activities undertaken by the Board in this reporting period.	0

Strategies implemented to control and prevent fraud

The Board's Finance and Risk Management subcommittee monitors the Board's finances and risks, under advice of the Auditor-General's Department. During the 2017-18 period, no suspected or actual instances of fraud were detected.

The Board also implements DEW strategies to control and prevent fraud. DEW management has established internal controls to mitigate the risks of fraud through updates from management and the DEW Risk Management and Audit Committee of Executive (RMAC).

The *DEW Fraud and Corruption Prevention, Detection and Response Policy* and supporting *Procedure for the Reporting and Review of Suspected Incidents of Fraud or Corruption* establish the respective roles and responsibilities across DEW relating to the identification of and response to fraud.

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/board-of-botanic-gardens-and-state-herbarium-annual-report-data>

Whistle-blowers' disclosure

Number of occasions on which public interest information has been disclosed to a responsible officer of the agency under the *Whistle-blowers' Protection Act 1993* 0

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/board-of-botanic-gardens-and-state-herbarium-annual-report-data>

Executive employment in the agency

Executive classification	Number of executives
SAES1 (DEW employee is also reported in the DEW Annual Report 2017-18)	1

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/board-of-botanic-gardens-and-state-herbarium-annual-report-data>

The [Office of the Commissioner of Public Sector Employment](#) has a [data dashboard](#) for further information on the breakdown of executive gender, salary and tenure by agency.

Consultants

The following is a summary of external consultants that have been engaged by the agency, the nature of work undertaken and the total cost of the work undertaken.

Consultancies below \$10,000 each		
OXIGEN PTY LTD	Landscape Design	\$3,000
	Subtotal	\$3,000
Consultancies above \$10,000 each		
BLUEBOTTLE 3 PTY LTD	Design Night Lighting Plan	\$50,300
SIGRID FREDE	Tourism Strategy	\$25,750
TAYLOR CULLITY LETHLEAN	Master Planning	\$33,000
	Subtotal	\$109,050
Total all consultancies		\$112,050

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/board-of-botanic-gardens-and-state-herbarium-annual-report-data>

See also the Consolidated Financial Report of the Department of Treasury and Finance <http://treasury.sa.gov.au/> for total value of consultancy contracts across the SA Public Sector.

Contractors

The following is a summary of external contractors that have been engaged by the agency, the nature of work undertaken and the total cost of the work undertaken.

Contractor	Purpose	Value
ALTUS TRAFFIC PTY LTD	Traffic Management	\$12,353
BELAIR TURF MANAGEMENT PTY LTD	Landscape works	\$6,250
BIANCO HIRING SERVICE PTY LTD	Hire of Equipment	\$2,983
CAMCO SA PL	Roadworks	\$14,799
DELCO REMOVALS PTY LTD	Transport and Storage Museum Furniture	\$9,311
HORTISCUPTURE	Landscape works	\$5,250
KM EXCAVATIONS PTY LTD	Landscape works	\$7,765
LANDSCAPE CONSTRUCTION	Landscape works	\$1,280
NEO INFRASTRUCTURE (SA) P/L	Landscape works	\$18,512

PIPELINE TECHNOLOGY SERVICES	Identify sub-structure services	\$12,840
PLAN TRANSPORT AND INFRA DEPT	Property Repairs and Maintenance	\$140,851
PROJECT GREEN PTY LTD	Landscape works	\$3,100
PROSEGUR AUSTRALIA PTY LTD	Security Banking	\$3,503
REINO INTERNATIONAL PTY LTD	TVM Licence and Maintenance	\$39,969
SOUTH AUSTRALIAN POLICE	Security Services	\$10,386
SPARK FURNITURE	Supply and Install outdoor furniture	\$25,360
WALDRON BROS ELECTRICAL	Electrical works	\$11,862
WALLBRIDGE GILBERT AZTEC	Landscape works	\$3,860
WATERPRO PTY LTD	Landscape works	\$5,115
Total all contractors		\$335,349

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/board-of-botanic-gardens-and-state-herbarium-annual-report-data>

The details of all South Australian Government-awarded contracts for goods, services, and works are displayed on the SA Tenders and Contracts website [here](#).

The website also provides details of across government contracts [here](#).

Financial performance of the Board

The following is a brief summary of the overall financial position of the Board. The information is unaudited. Full audited financial statements for 2017-18 are attached to this report.

The Statement of Comprehensive Income for year ended 30 June 2018 shows a total comprehensive result deficit of \$1.074 million.

This is made up of a surplus on operating activities	\$0.333 million
Plus resources received free of charge	\$0.808 million
Less depreciation	\$2.215 million

The operating activities of the Board are the monetary transactions of the Board during the year covering income (fees and charges, interest, grants) and expenditure (goods and services).

The 'resources received free of charge' is non-cash 'income' to the Board. DEW supports the Board through funding creation or upgrading of infrastructure assets for the Botanic Gardens and State Herbarium. Under the *Botanic Gardens and State Herbarium Act 1978*, the Board has stewardship of the Botanic Gardens and State Herbarium, therefore the Board has a vested interest and control of assets within the Botanic Gardens.

For this reason, the 2017-18 asset expenditure of \$0.808 million by DEW is transferred to the Board as 'income', with an appropriate increase in the asset holdings of the Board.

(Buildings \$145k, Park Infrastructure \$588k and Plant & Equipment \$75k).

Depreciation is a non-cash 'expenditure' recognising the reduction in value of the Botanic Gardens and State Herbarium assets through 'wear and tear' and expected life of an asset. The depreciation is calculated in accordance with Note 7 - Depreciation on non-current assets.

Other financial information

Nil to report.

Other information requested by the Minister(s) or other significant issues affecting the agency or reporting pertaining to independent functions

Nil to report.

Section B: Reporting required under any other act or regulation

Nil to report

Section C: Reporting of public complaints as requested by the Ombudsman

Summary of complaints by subject

Public complaints received by the Board of the Botanic Gardens and State Herbarium	
Category of complaints by subject	Number of instances
No complaints have been received by the Board	0

Data for the past five years is available at: <https://data.sa.gov.au/data/dataset/board-of-botanic-gardens-and-state-herbarium-annual-report-data>

Complaint outcomes

Nature of complaint or suggestion	Services improved or changes as a result of complaints or consumer suggestions
Nil to report	

Appendix: Audited financial statements 2017-18



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To the Presiding Member Board of the Botanic Gardens and State Herbarium

As required by section 31(1)(b) of the *Public Finance and Audit Act 1987* and section 22(2) of the *Botanic Gardens and State Herbarium Act 1978*, I have audited the financial report of the Board of the Botanic Gardens and State Herbarium for the financial year ended 30 June 2018.

Opinion

In my opinion, the accompanying financial report gives a true and fair view of the financial position of the Board of the Botanic Gardens and State Herbarium as at 30 June 2018, its financial performance and its cash flows for the year then ended in accordance with the Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards.

The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2018
- a Statement of Financial Position as at 30 June 2018
- a Statement of Changes in Equity for the year ended 30 June 2018
- a Statement of Cash Flows for the year ended 30 June 2018
- notes, comprising significant accounting policies and other explanatory information
- a Certificate from the Acting Presiding Member, Board of the Botanic Gardens and State Herbarium, the Director, Botanic Gardens and State Herbarium and the Chief Financial Officer, Department for Environment and Water.

Basis for opinion

I conducted the audit in accordance with the *Public Finance and Audit Act 1987* and Australian Auditing Standards. My responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the financial report' section of my report. I am independent of the Board of the Botanic Gardens and State Herbarium. The *Public Finance and Audit Act 1987* establishes the independence of the Auditor-General. In conducting the audit, the relevant ethical requirements of APES 110 Code of Ethics for Professional Accountants have been met.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of the Director, Botanic Gardens and State Herbarium and the Board for the financial report

The Director, Botanic Gardens and State Herbarium is responsible for the preparation of the financial report that gives a true and fair view in accordance with the Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of the financial report that gives a true and fair view and that is free from material misstatement, whether due to fraud or error.

The Members of the Board are responsible for overseeing the entity's financial reporting process

Auditor's responsibilities for the audit of the financial report

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

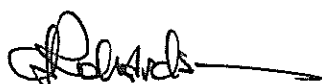
As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Director, Botanic Gardens and State Herbarium

- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

My report refers only to the financial report described above and does not provide assurance over the integrity of electronic publication by the entity on any website nor does it provide an opinion on other information which may have been hyperlinked to/from the report.

I communicate with the Director, Botanic Gardens and State Herbarium and the Board about, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during the audit.

A handwritten signature in black ink, appearing to read 'A. Richardson', with a long horizontal stroke extending to the right.

Andrew Richardson

Auditor-General

27 September 2018

Board of the Botanic Gardens and State Herbarium

Financial Statements

For the year ended 30 June 2018

Board of the Botanic Gardens and State Herbarium
Certification of the Financial Statements
for the year ended 30 June 2018

We certify that the attached general purpose financial statements for the Board of the Botanic Gardens and State Herbarium:

- comply with relevant Treasurer's Instructions issued under section 41 of the *Public Finance and Audit Act 1987*, and any relevant Australian Accounting Standards
- are in accordance with the accounts and records of the Board
- present a true and fair view of the financial position of the Board of the Botanic Gardens and State Herbarium as at 30 June 2018 and the results of its operations and cash flows for the financial year.

We certify that the internal controls employed by the Board of the Botanic Gardens and State Herbarium for the financial year over its financial reporting and its preparation of the general purpose financial statements have been effective throughout the reporting period.



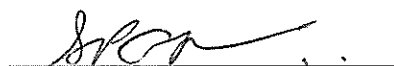
Christine Elstob
Acting Presiding Member

26 September 2018



Dr Lucy Sutherland
Director
Botanic Gardens and State Herbarium
Department for Environment and Water

26 September 2018



Shaun O'Brien
Chief Financial Officer
Department for Environment and Water

26 September 2018

Board of the Botanic Gardens and State Herbarium
Statement of Comprehensive Income
for the year ended 30 June 2018

		2018	2017
	Note	\$'000	\$'000
Expenses			
Board member expenses	4	112	119
Supplies and services	6	1 165	897
Depreciation	7	2 215	2 710
Grants and subsidies	8	655	763
Other	9	34	824
Total expenses		4 181	5 313
Income			
Fees and charges	10	1 812	1 606
Grants	11	250	254
Interest	12	39	39
Resources received free of charge	13	808	1 379
Other	14	198	32
Total income		3 107	3 310
Net cost of providing services		(1 074)	(2 003)
Net result		(1 074)	(2 003)
Other comprehensive income			
<i>Items that will not be reclassified to net result</i>			
Changes in property, plant and equipment asset revaluation surplus		-	(1 271)
Total other comprehensive income		-	(1 271)
Total comprehensive result		(1 074)	(3 274)

The net result and total comprehensive result are attributable to the SA Government as owner.

The above Statement of Comprehensive Income should be read in conjunction with the accompanying notes.

Board of the Botanic Gardens and State Herbarium
Statement of Financial Position
as at 30 June 2018

	Note	2018 \$'000	2017 \$'000
Current assets			
Cash and cash equivalents	15	2 690	2 545
Receivables	16	579	348
Inventories	17	67	69
Total current assets		3 336	2 962
Non-current assets			
Property, plant and equipment	19	60 156	60 929
Total non-current assets		60 156	60 929
Total assets		63 492	63 891
Current liabilities			
Payables	20	136	95
Total current liabilities		136	95
Total liabilities		136	95
Net assets		63 356	63 796
Equity			
Asset revaluation surplus		18 762	18 762
Retained earnings		44 594	45 034
Total equity		63 356	63 796

The total equity is attributable to SA Government as owner.

Unrecognised contractual commitments	21
Contingent assets and liabilities	22

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

Board of the Botanic Gardens and State Herbarium
Statement of Changes in Equity
for the year ended 30 June 2018

		Asset revaluation surplus	Retained earnings	Total equity
	Note	\$'000	\$'000	\$'000
Balance at 30 June 2016		20 033	47 037	67 070
Net result for 2016-17		-	(2 003)	(2 003)
Gain/(loss) on revaluation of property, plant and equipment		(1 271)	-	(1 271)
Total comprehensive result for 2016-17		(1 271)	(2 003)	(3 274)
Balance at 30 June 2017		18 762	45 034	63 796
Opening balance at 1 July 2017		18 762	45 034	63 796
Error correction - property, plant and equipment	19	-	634	634
Restated balance at 1 July 2017		18 762	45 668	64 430
Net result for 2017-18		-	(1 074)	(1 074)
Total comprehensive result for 2017-18		-	(1 074)	(1 074)
Balance at 30 June 2018		18 762	44 594	63 356

All changes in equity are attributable to the SA Government as owner.

The above Statement of Changes in Equity should be read in conjunction with the accompanying notes.

Board of the Botanic Gardens and State Herbarium
Statement of Cash Flows
for the year ended 30 June 2018

		2018	2017
		(Outflows)	(Outflows)
		Inflows	Inflows
	Note	\$'000	\$'000
Cash flows from operating activities			
Cash outflows			
Board member payments		(112)	(119)
Payments for supplies and services		(1 124)	(883)
Payments for grants and subsidies		(655)	(763)
Other payments		(32)	(29)
Cash used in operations		(1 923)	(1 794)
Cash inflows			
Fees and charges		1 581	1 447
Receipts from grants		250	254
Interest received		39	40
Other receipts		198	32
Cash generated from operations		2 068	1 773
Net cash provided by / (used in) operating activities		145	(21)
Net increase / (decrease) in cash and cash equivalents		145	(21)
Cash and cash equivalents at the beginning of the reporting period		2 545	2 566
Cash and cash equivalents at the end of the reporting period	15	2 690	2 545

The above Statement of Cash Flows should be read in conjunction with the accompanying notes.

Board of the Botanic Gardens and State Herbarium
Notes to and forming part of the financial statements
for the year ended 30 June 2018

1 Basis of financial statements

1.1 Reporting entity

The Board is a reporting entity, established pursuant to the *Botanic Gardens and State Herbarium Act 1978*.

1.2 Statement of compliance

The financial statements have been prepared in compliance with section 23 of the *Public Finance and Audit Act 1987*.

The financial statements are general purpose financial statements. The accounts have been prepared in accordance with Australian Accounting Standards (Reduced Disclosure Requirements) and comply with Treasurer's Instructions and Accounting Policy Statements promulgated under the provisions of the *Public Finance and Audit Act 1987*.

The Board has applied Australian Accounting Standards that are applicable to not-for-profit entities, as the Board is a not-for-profit entity. Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet effective, have not been adopted by the Board for the period ending 30 June 2018.

1.3 Basis of preparation

The financial statements have been prepared based on a 12 month period and presented in Australian currency. The historical cost convention is used unless a different measurement basis is specifically disclosed in the notes associated with the item measured on a different basis.

All amounts in the financial statements have been rounded to the nearest thousand dollars (\$'000).

Assets and liabilities that are to be sold, consumed or realised as part of the normal operating cycle even when they are not expected to be realised within 12 months after the reporting date have been classified as current assets or current liabilities. All other assets and liabilities are classified as non-current.

Significant accounting policies are set out in the notes.

1.4 Taxation

The Board is not subject to Income Tax. The Board is liable for Fringe Benefits Tax (FBT), Emergency Services Levy (ESL), land tax equivalents and local government rate equivalents.

The Department for Environment and Water (DEW) prepares a Business Activity Statement on behalf of the Board under the grouping provisions of the Goods and Services Tax (GST) legislation. Under these provisions, DEW is liable for the payments and entitled to the receipts associated with GST. Therefore, the Board's net GST receivable/payable is recorded in DEW's Statement of Financial Position. GST cash flows applicable to the Board are recorded in DEW's Statement of Cash Flows.

Board of the Botanic Gardens and State Herbarium
Notes to and forming part of the financial statements
for the year ended 30 June 2018

2 Objectives and activities

2.1 Strategic context

The Board of the Botanic Gardens and State Herbarium (the Board) was established under section 6 of the *Botanic Gardens and State Herbarium Act 1978* (the Act).

The Board, on behalf of the South Australian community, has stewardship for the lands and premises placed under the control of the Board.

The objectives of the Board are to ensure the maintenance and development of the South Australian Botanic Gardens and State Herbarium, for the use and enjoyment for members of the public as well as supporting scientific research and educational activities.

2.2 Financial arrangements

The financial activities of the Board are administered through the Botanic Gardens Endowment and Commercial Fund (the Fund) in accordance with the Act. The Fund is an interest bearing Deposit Account with the Department of Treasury and Finance (DTF) pursuant to section 21(1) of the *Public Finance and Audit Act 1987* (PFAA).

The Department for Environment and Water (DEW) conducts a large number of activities directed towards meeting the Board's responsibilities under the Act. Due to DEW receiving appropriation funding, and directing and controlling the expenditure for these activities, the revenue and expenditure relating to those activities are recognised in DEW's financial statements rather than the Board's. Activities undertaken by DEW in support of the administration of the Act and Board are disclosed in note 26.

In accordance with the provisions of the Act, the Board has delegated certain functions to officers within DEW who provide certain technical and administrative support including the use of certain plant and equipment, office accommodation and various administrative services. The cost of the services provided that are identifiable with the activities of the Board and can be measured reliably, are met by the Board. Other support services that are not identifiable and/or cannot be measured reliably are provided free of charge and have not been recognised in these financial statements.

3 Programs of the Board

In achieving its objectives the Board conducts its services through a single program, Botanic Gardens Management. The purpose of this program is to manage the natural and cultural resources of the Botanic Gardens and State Herbarium to advance plant appreciation, knowledge and conservation through our natural and cultural collections and programs.

Board of the Botanic Gardens and State Herbarium
Notes to and forming part of the financial statements
for the year ended 30 June 2018

4 Board member expenses

	2018	2017
	\$'000	\$'000
Board fees	99	105
Remuneration on-costs - superannuation	9	8
Remuneration on-costs - other	5	6
Total board member expenses	112	119

Board member expenses include all board fees and related on-costs including superannuation. These are recognised when incurred. The amount charged to the Statement of Comprehensive Income represents the contributions made by the Board to superannuation plans in respect of current services of current board members.

5 Remuneration of board members

Members of the board during the 2017-18 financial year were:

Board of the Botanic Gardens & State Herbarium

J Potter (Presiding Member)
R Dimonte
C A Elstob
L R G Jacobs
J A W Levy (retired 4 July 2017)
R J Nunn
J Restas
J R Ellison (appointed 1 July 2017)
E A Raupach (appointed 7 December 2017)

The number of members whose remuneration received or receivable falls within the following bands:

	2018	2017
\$0 - \$9 999	2	1
\$10 000 - \$19 999	6	7
\$20 000 - \$29 999	1	1
Total number of members	9	9

Remuneration of members reflects all costs of performing board member duties including sitting fees and super contributions, salary sacrifice benefits and fringe benefits and any FBT paid or payable in respect of those benefits. The total remuneration received or receivable by members was \$108 000 (2017: \$114 000).

Board of the Botanic Gardens and State Herbarium
Notes to and forming part of the financial statements
for the year ended 30 June 2018

6 Supplies and services

	2018	2017
	\$'000	\$'000
Fee for service	742	491
Minor works, maintenance & equipment	267	254
Accommodation and property management	89	74
General administration	60	62
Other	7	16
Total supplies and services	1 165	897

7 Depreciation

	2018	2017
	\$'000	\$'000
Depreciation		
Buildings and improvements	701	718
Park infrastructure	941	1 342
Roads, tracks and trails	120	136
Furniture and fittings	133	133
Plant and equipment	320	381
Total depreciation	2 215	2 710

All non-current assets, having a limited useful life, are systematically depreciated over their useful lives in a manner that reflects the consumption of their service potential.

Land assets are not depreciated.

Useful life

Depreciation is calculated on a straight line basis over the estimated useful life of the following classes of assets as follows:

Class of asset	Useful life (years)
Park Infrastructure	7-60
Plant and Equipment	4-25
Roads, Tracks and Trails	6-35
Furniture and Fittings	10
Buildings and Improvements	9-105

Revision of accounting estimates

Assets' residual values and useful lives are reviewed and adjusted if appropriate, on an annual basis.

Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are accounted for prospectively by changing the time period or method, as appropriate, which is a change in accounting estimate.

Board of the Botanic Gardens and State Herbarium
Notes to and forming part of the financial statements
for the year ended 30 June 2018

8 Grants and subsidies

	2018	2017
	\$'000	\$'000
State Government	655	763
Total grants and subsidies	655	763

For contributions payable, the contribution will be recognised as a liability and expense when the entity has a present obligation to pay the contribution and the expense recognition criteria are met.

All contributions paid by the Board have been contributions with unconditional stipulations attached.

9 Other expenses

	2018	2017
	\$'000	\$'000
Asset revaluation decrement	-	414
Property, plant and equipment write offs	-	381
Movement in Inventory	3	-
Other (including audit fees)	31	29
Total other expenses	34	824

10 Revenues from fees and charges

	2018	2017
	\$'000	\$'000
Car parking	718	659
Garden functions	592	400
Property rental and related income	364	394
Expiation fees	86	131
Sale of goods	25	16
Admissions and guided tours	25	6
Other fees and charges	2	-
Total revenues from fees and charges	1 812	1 606

Revenues from fees and charges are derived from the provision of goods and services to other SA government agencies and to the public. This revenue is recognised upon delivery of the service to the clients.

Board of the Botanic Gardens and State Herbarium
Notes to and forming part of the financial statements
for the year ended 30 June 2018

11 Grant revenues

	2018	2017
	\$'000	\$'000
Private industry and local government	131	134
Grants received from entities within the SA Government	119	120
Total grant revenues	250	254

Contributions are recognised as an asset and income when the Board obtains control of the contributions or obtains the right to receive the contributions and the income recognition criteria are met.

Generally, the Board has obtained control or the right to receive:

- contributions with unconditional stipulations - this will be when the agreement becomes enforceable that is, the earlier of when the receiving entity has formally been advised that the contribution (for example, grant application) has been approved; agreement/contract is executed; and/or the contribution is received
- contributions with conditional stipulations - this will be when the enforceable stipulations specified in the agreement occur or are satisfied; that is income would be recognised for contributions received or receivable under the agreement.

Restrictions on contributions received

The Board is engaged in a variety of funding programs involving State and Commonwealth sources that provide monies to the Board on the premise that these funds are expended in a manner consistent with the terms of the agreement. At reporting date the Board had the following outstanding funding commitments.

	2018	2017
	\$'000	\$'000
Research	10	92
Books	7	-
Other	69	-
Total restrictions on contributions received	86	92

12 Interest revenues

	2018	2017
	\$'000	\$'000
Interest on deposit accounts - from entities within the SA Government	39	39
Total interest revenues	39	39

Board of the Botanic Gardens and State Herbarium
Notes to and forming part of the financial statements
for the year ended 30 June 2018

13 Resources received free of charge

	2018	2017
	\$'000	\$'000
Park infrastructure	588	-
Buildings and improvements	145	1 346
Plant and equipment	75	33
Total resources received free of charge	808	1 379

Resources received free of charge are recorded as revenue in the Statement of Comprehensive Income at their fair value. Contributions of services are recognised only when a fair value can be determined reliably and the services would be purchased if they had not been donated.

During the current year, assets to the value of \$0.588 million (2017: \$1.379 million) were transferred from DEW to the Board of the Botanic Gardens and State Herbarium free of charge. Assets transferred in the current year related to the Tram Barn lift upgrade (\$0.065 million); sewer system (\$0.265 million); air conditioner system (\$0.144 million); irrigation (\$0.085); and plant and equipment \$0.029 million).

In addition, park infrastructure assets to the value of \$0.220 million were donated by the Mount Lofty Support Group in relation to the Chris Steele Scott Pavilion.

14 Other income

	2018	2017
	\$'000	\$'000
Sponsorships, donations, commissions and bequests	18	20
Other sundry revenue	180	12
Total other income	198	32

Other income consists of sponsorships, donations, commissions and bequests. This revenue is recognised upon receipt.

15 Cash and cash equivalents

	2018	2017
	\$'000	\$'000
Deposits with the Treasurer	2 690	2 545
Total cash and cash equivalents	2 690	2 545

Cash is measured at nominal value.

The Board invests surplus funds with the Treasurer. Interest is earned on the average monthly balance at rates based on the DTF 90 day average overnight cash interest rate and interest is paid at the end of each quarter.

Board of the Botanic Gardens and State Herbarium
Notes to and forming part of the financial statements
for the year ended 30 June 2018

16 Receivables

	2018	2017
	\$'000	\$'000
Current		
Receivables	575	344
Accrued revenues	4	4
Total current receivables	579	348
Total receivables	579	348

Receivables arise in the normal course of selling goods and services to other government agencies and to the public. Receivables are generally settled within 30 days after the issue of an invoice.

Collectability of receivables is reviewed on an ongoing basis. An allowance for doubtful debts is raised when there is objective evidence that the Board will not be able to collect the debt. Bad debts are written off when identified.

17 Inventories

	2018	2017
	\$'000	\$'000
Inventories held for resale - at cost		
Finished goods held for resale - at cost	67	69
Total inventories	67	69

Cost for all inventory is measured on the basis of the first-in, first-out method. Net realisable value is determined using the estimated sales proceeds less costs incurred in marketing, selling and distribution to customers.

The amount of any inventory write-down to net realisable value or inventory losses are recognised in the Statement of Comprehensive Income as an expense in the period the write-down or loss occurred. Any write-down reversals are recognised as an expense reduction in the Statement of Comprehensive Income.

18 Non-current assets

Revaluation

All non-current tangible assets are valued at fair value and revaluation of a non-current assets or group of assets is only performed when its fair value at the time of acquisition is greater than \$1 million and estimated useful life is greater than three years.

Asset classes that did not satisfy this criteria and are therefore deemed to be at fair value are:

- Furniture and fittings
- Plant and equipment
- Vehicles.

Every six years, the Board revalues its books and artefacts, land, buildings and improvements, park infrastructure and roads, tracks and trails via an independent Certified Practising Valuer.

If at any time, management considers that the carrying amount of an asset materially differs from its fair value, then the asset will be revalued regardless of when the last valuation took place.

Board of the Botanic Gardens and State Herbarium
Notes to and forming part of the financial statements
for the year ended 30 June 2018

18 Non-current assets (continued)

Non-current tangible assets that are acquired between revaluations are held at cost until the next valuation, when they are revalued to fair value.

For all property, plant and equipment assets that have been subject to an independent revaluation both the replacement cost and the associated accumulated depreciation have been presented on a gross basis.

Property, plant and equipment assets due for revaluation are assessed to determine whether they should be classified as generic assets or unique assets.

Generic building and improvements, infrastructure and road assets are valued using a data dictionary approach. The Data Dictionary model is contained within DEW's Asset Register and Management Information System (ARAMIS) system. The data dictionary model calculates a value for an asset based on description, grade / composition, condition and size / quantity. The model value is adjusted by a locality factor to take into account climatic conditions. The valuation model itself is reviewed every five years.

Unique buildings and improvements and park infrastructure are assets for which application of the Data Dictionary is considered inappropriate. Generally, these assets were constructed following specific fit-for purpose designs.

The valuers used by the Board are as follows:

- 1 July 2015, valuation of land, State Valuation Office, Mr Mark Kay, Chief Valuer and Mr Greg McCloud, Acquisition & Procurement Valuer
- 1 July 2016, valuation of data dictionary: buildings, infrastructure and roads, Valcorp Australia Pty Ltd, Mr Fred. Taormina, BAppSc (Val), AAPI
- 1 July 2016, valuation of unique items, Herron Todd White, Mr Paul Tilley, FAPI, AREI, CREI (Val)
- 30 June 2017, valuation of other items:
 - Library collections, Mr Michael Treloar, Antiquarian and member of ANZAAB, ILAB and AAADAY
 - Fine Art Collections and Artefacts, Tusmore Antiques, Mr Anthony Hurl, BA, MSAA, MAASA, CINOA, Fine Art Valuer.

The fair value of unique assets was determined by identifying a market buying price, estimated as written down modern equivalent replacement cost.

The fair value of land and buildings was based on recent market transactions for similar land and buildings in the area taking into account zoning and restrictions on use.

The fair value of the Other – books and artefacts asset category was determined as follows:

- general collections, rare books and journals and archival material - market approach, which represented a price a knowledgeable purchaser could reasonably expect to pay for the items
- fine art collections and artefacts – market approach, which was mainly determined by overseas markets and the prevailing exchange rate on the inspection date.

Any revaluation increment is credited to the revaluation surplus, except to the extent that it reverses a revaluation decrease of the same asset class previously recognised as an expense, in which case the increase is recognised as income. Any revaluation decrease is recognised as an expense, except to the extent that it offsets a previous revaluation increase for the same asset class, in which case the decrease is debited directly to the revaluation surplus to the extent of the credit balance existing in the revaluation surplus for that asset class.

Board of the Botanic Gardens and State Herbarium
Notes to and forming part of the financial statements
for the year ended 30 June 2018

19 Property, plant and equipment

	2018	2017
	\$'000	\$'000
Land		
Land at fair value ⁽ⁱ⁾	18 682	18 682
Total land	18 682	18 682
Buildings and improvements		
Buildings and improvements at fair value ⁽ⁱ⁾	39 704	39 848
Buildings and improvements at cost ⁽ⁱⁱ⁾	145	-
Accumulated depreciation	(20 662)	(20 105)
Total buildings and improvements	19 187	19 743
Park infrastructure		
Park infrastructure at fair value ⁽ⁱ⁾	73 454	72 739
Park infrastructure at cost ⁽ⁱⁱ⁾	691	94
Accumulated depreciation	(62 350)	(61 302)
Total park infrastructure	11 795	11 531
Roads, tracks and trails		
Roads, tracks and trails at fair value ⁽ⁱ⁾	4 126	4 105
Roads, tracks and trails at cost ⁽ⁱⁱ⁾	616	616
Accumulated depreciation	(3 726)	(3 602)
Total roads, tracks and trails	1 016	1 119
Furniture and fittings		
Furniture and fittings at cost (deemed fair value) ⁽ⁱⁱⁱ⁾	1 794	1 794
Accumulated depreciation	(1 683)	(1 550)
Total furniture and fittings	111	244
Plant and equipment		
Plant and equipment at cost (deemed fair value) ⁽ⁱⁱⁱ⁾	2 756	2 682
Accumulated depreciation	(1 439)	(1 120)
Total other	1 317	1 562
Other - books and artefacts		
Other - books and artefacts at fair value ⁽ⁱ⁾	8 048	8 048
Total other - books and artefacts	8 048	8 048
Total property, plant and equipment	60 156	60 929

Board of the Botanic Gardens and State Herbarium
Notes to and forming part of the financial statements
for the year ended 30 June 2018

19 Property, plant and equipment (continued)

Acquisition and recognition

Non-current assets are initially recorded at cost or at the value of any liabilities assumed, plus any incidental costs involved with the acquisition. Non-current assets are subsequently measured at fair value after allowing for accumulated depreciation.

Where assets are acquired at no value, or minimal value, they are recorded at their fair value in the Statement of Financial Position. However, if the assets are acquired at no or nominal value as part of a restructuring of administrative arrangements then the assets are recognised at book value, that is the amount recorded by the transferor public authority prior to the restructure.

All non-current tangible assets with a value of \$10 000 and over are capitalised.

State Herbarium Collection

The State Herbarium is the state's major provider of authoritative data and information on the plants, algae and fungi of South Australia. The collections of the State Herbarium comprise a large sustainable sample of the flora of South Australia, Australia and the world, particularly Mediterranean regions. These specimens, of which there are approximately 1 million, while providing a unique scientific resource require considerable maintenance.

The State Herbarium Collection is a heritage asset which is considered so unique that it is not capable of reliable measurement. Hence, the value of the collection has not been recognised in the Financial Statements in accordance with Accounting Policy Framework III *Asset Accounting Framework* (APF III).

Restrictions on use - land

Section 14 of the Act states that the Board may not dispose of any interest in land vested in it, nor may it be divested of the control of any land placed under its control, except in pursuance of a resolution passed by both Houses of Parliament.

Land controlled by the Board comprises of Crown land dedicated to the Board or held by the Minister for Environment and Water on behalf of the Board. The land generally has restrictions on use imposed by statute or by regulation. These restrictions have been taken into account by the independent valuers (State Valuation Office).

Carrying amounts of property, plant and equipment

Classes of property, plant and equipment are valued as follows:

(i) Independent valuation

Generic assets are valued using the Data Dictionary model. Unique assets are items which cannot be categorised within the standard Data Dictionary groups. These assets are valued separately by independent professional valuers.

(ii) At cost (acquisition cost)

This class includes one or more items that have an acquisition cost exceeding \$1 million. All assets within this class are temporarily held at cost pending revaluation.

(iii) At cost (deemed fair value)

These assets have an acquisition cost below \$1 million and are deemed held at fair value pursuant to APF III.

Impairment

All non-current tangible and intangible assets are tested for indications of impairment at each reporting date. Where there is an indication of impairment, the recoverable amount is estimated. The recoverable amount is determined as the higher of the asset's fair value less costs of disposal and depreciated replacement cost. An amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss.

For revalued assets, an impairment loss is offset against the respective revaluation surplus.

Board of the Botanic Gardens and State Herbarium
Notes to and forming part of the financial statements
for the year ended 30 June 2018

19 Property, plant and equipment (continued)

Movement reconciliation of property, plant and equipment during 2017-18

	Land	Buildings and improvements	Park infrastructure	Roads, tracks and trails
	\$'000	\$'000	\$'000	\$'000
Carrying amount at the beginning of the period	18 682	19 743	11 531	1 119
Initial recognition	-	-	617	17
Assets received for nil consideration	-	145	588	-
Depreciation	-	(701)	(941)	(120)
Carrying amount at the end of the period	18 682	19 187	11 795	1 016

	Furniture and fittings	Plant and equipment	Other	Total
	\$'000	\$'000	\$'000	\$'000
Carrying amount at the beginning of the period	244	1 562	8 048	60 929
Initial recognition	-	-	-	634
Assets received for nil consideration	-	75	-	808
Depreciation	(133)	(320)	-	(2 215)
Carrying amount at the end of the period	111	1 317	8 048	60 156

Movement reconciliation of property, plant and equipment during 2016-17

	Land	Buildings and improvements	Park infrastructure	Roads, tracks & trails
	\$'000	\$'000	\$'000	\$'000
Carrying amount at the beginning of the period	18 682	20 282	14 852	1 555
Transfers between classes	-	69	(1 425)	43
Assets received for nil consideration	-	1 346	-	-
Assets written off	-	-	(381)	-
Depreciation	-	(718)	(1 342)	(136)
Net revaluation increments/(decrements)	-	(1 236)	(173)	(343)
Carrying amount at the end of the period	18 682	19 743	11 531	1 119

	Furniture & fittings	Plant and equipment	Other	Total
	\$'000	\$'000	\$'000	\$'000
Carrying amount at the beginning of the period	377	597	7 981	64 326
Transfers between classes	-	1 313	-	-
Assets received for nil consideration	-	33	-	1 379
Assets written off	-	-	-	(381)
Depreciation	(133)	(381)	-	(2 710)
Net revaluation increments/(decrements)	-	-	67	(1 685)
Carrying amount at the end of the period	244	1 562	8 048	60 929

Board of the Botanic Gardens and State Herbarium
Notes to and forming part of the financial statements
for the year ended 30 June 2018

19 Property, plant and equipment (continued)

Error correction

An error correction of \$0.634 million has been disclosed in the Statement of Changes in Equity and has been retrospectively restated as at 1 July 2017 in accordance with AASB 108 *Accounting Policies, Changes in Accounting Estimates and Errors*. The error correction resulted in a net increase of \$0.634 million to retained earnings and a net increase to the carrying values of the following asset classes, park infrastructure, \$0.617 million, and roads, tracks and trails, \$0.017 million. The adjustments to the carrying values of assets related to the first time recognition of assets and other asset revisions identified through a comprehensive stocktake process undertaken in 2017-18.

20 Payables

	2018	2017
	\$'000	\$'000
Current		
Creditors	105	61
Accrued expenses	31	34
Total current payables	136	95

Payables include creditors, accrued expenses and board member remuneration on-costs.

All payables are measured at their nominal amount. Creditors and accruals are raised for all amounts owing but unpaid. Sundry creditors are normally settled within 30 days from the date of the invoice or the date the invoice is first received.

The Board makes contributions to several State Government and externally managed superannuation schemes. These contributions are treated as an expense when they occur. There is no liability for payments to beneficiaries as they have been assumed by the respective superannuation schemes. The only liability outstanding at reporting date relates to any contributions due but not yet paid to the South Australian Superannuation Board.

21 Unrecognised contractual commitments

Unrecognised contractual commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to, the Australian Taxation Office (ATO). If GST is not payable to, or recoverable from, the ATO, the commitments and contingencies are disclosed on a gross basis.

The Board had no unrecognised contractual commitments as at 30 June 2018. All capital commitments associated with the Board are managed by DEW and reflected in their financial statements.

22 Contingent assets and liabilities

Contingent assets and contingent liabilities are not recognised in the Statement of Financial Position, but are disclosed by way of a note and, if quantifiable, are measured at nominal value.

The Board is not aware of the existence of any contingent assets or contingent liabilities.

Board of the Botanic Gardens and State Herbarium
Notes to and forming part of the financial statements
for the year ended 30 June 2018

23 Related party transactions

The Board of the Botanic Gardens and State Herbarium is a body corporate and was established pursuant to the *Botanic Gardens and State Herbarium Act 1978* and is wholly owned and controlled by the Crown.

Related parties of the Board include all key management personnel and their close family members; all Cabinet Ministers and their close family members; and all public authorities that are controlled and consolidated into the whole of government financial statements and other interests of the Government.

Key management personnel

Key management personnel of the Board include the Minister for Environment and Water.

The compensation for the Board's key management personnel was \$281 000 (2017: \$228 000). Salaries and other benefits the Minister for Environment and Water receives are excluded from this total. The Minister's remuneration and allowances are set by the *Parliamentary Remuneration Act 1990* and the Remuneration Tribunal of SA respectively and are payable from the Consolidated Account (via DTF) under section 6 the *Parliamentary Remuneration Act 1990*.

24 Financial risk management / financial instruments

Financial risk management

Risk management is managed by the Board's corporate services section and Board risk management policies are in accordance with the *Risk Management Policy Statement* issued by the Premier and Treasurer and the principles established in the Australian Standard *Risk Management Principles and Guidelines*.

The exposure of the Board's funds to financial risk (liquidity, credit and market) is low due to the nature of the financial instruments held.

The Board is funded principally from appropriation by the SA Government. The Board works with the DTF to determine the cash flows associated with its government-approved program of work and to ensure funding is provided through SA Government budgetary processes to meet the expected cash flows.

There have been no changes in risk exposure since the last reporting period.

Board of the Botanic Gardens and State Herbarium
Notes to and forming part of the financial statements
for the year ended 30 June 2018

24 Financial risk management / financial instruments (continued)

Categorisation of financial instruments

Details of the significant accounting policies and methods adopted including the criteria for recognition, the basis of measurement, and the basis on which income and expenses are recognised with respect to each class of financial asset, financial liability and equity instrument are disclosed in the respective financial asset/financial liability note.

The carrying amounts of each of the following categories of financial assets and liabilities: receivables and payables measured at cost are detailed below.

		2018 Carrying amount \$'000	2017 Carrying amount \$'000
<u>Financial assets</u>			
Cash and cash equivalents			
Cash and cash equivalents		2 690	2 545
Loans and receivables			
Receivables	(1)	579	348
Total financial assets		3 269	2 893
<u>Financial liabilities</u>			
Financial liabilities at cost			
Payables	(1)	106	66
Total financial liabilities		106	66

- ⁽¹⁾ Receivable and payable amounts disclosed here exclude amounts relating to statutory receivables and payables (for example, Commonwealth, State and Local Government taxes, fees and charges; Auditor-General's Department audit fees). In government, certain rights to receive or pay cash may not be contractual and therefore in these situations, the requirements will not apply. Where rights or obligations have their source in legislation such as levies, tax and equivalents, etc. they would be excluded from the disclosure. The standard defines contract as enforceable by law. All amounts recorded are carried at cost (not materially different from amortised cost).

Board of the Botanic Gardens and State Herbarium
Notes to and forming part of the financial statements
for the year ended 30 June 2018

25 Activities undertaken by Department for Environment and Water

The following details the expenses and revenues incurred by DEW in performing activities associated with the Board.

	2018	2017
	\$'000	\$'000
Expenses from ordinary activities		
Employee benefits	5 380	5 311
Supplies and services	3 258	2 493
Grants and subsidies	113	120
Depreciation	470	354
Other	619	1 379
Total expenses from ordinary activities	9 840	9 657
Revenues from ordinary activities		
Fees and charges	126	193
Grant	1 418	870
Other	-	17
Total revenues from ordinary activities	1 544	1 080
Revenues from / (payments to) SA Government		
Revenues from SA Government	7 708	7 198
Total net revenues from SA Government	7 708	7 198
Net cost of activities undertaken by DEW	(588)	(1 379)

26 Events after the reporting period

There are no known events after balance date that affects these general purpose financial statements in a material manner.